



JOHN NAIMO
ACTING AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-3873
PHONE: (213) 974-8301 FAX: (213) 626-5427

August 13, 2014

TO: William T Fujioka
Chief Executive Officer

FROM: John Naimo
Acting Auditor-Controller

SUBJECT: **FISCAL YEAR 2013-14 FOURTH QUARTER REPORT AND ANNUAL RECAP
ON AUDIT-RELATED FUNDING TRANSFERRED FROM GENERAL FUND
DEPARTMENTS**

In the Fiscal Year (FY) 2010-11 Supplemental Budget, \$1.6 million in Net County Cost (NCC) was transferred from selected General Fund departments to the Auditor-Controller's operating budget to fund audit-related services for those departments. As a result, these General Fund departments are no longer billed for cyclical and routine audits conducted by the Auditor-Controller.

As part of the agreement in providing this funding, your office requested that we provide an annual recap of the actual cost of the audit-related services provided to these departments. The Audit Committee also requested that, beginning in FY 2011-12, we provide this same information on a quarterly basis. Attachment I details the audits and associated costs by department for the 4th quarter of FY 2013-14. Attachment II is an annual recap by department for the year. Overall, in FY 2013-14, we provided a total of approximately \$1.35 million in audit-related services to the identified General Fund departments.

Please call me if you have any questions, or your staff may contact Elaine Ma, Budget & Fiscal Officer, at (213) 974-7605.

JN:LC:CYL:EYM:kt

FY 2013-14 Audit Services for NCC GF Depts - Cover Memo - 4th Qtr and annual recap - FINAL.docx

Attachment

c: Audit Committee

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Qtr. Total	4th Quarter			4th Qtr. Total	FY 2013-14 Total
				APR 2014	MAY 2014	JUN 2014		
Animal Care & Control								
AC&C Revised Credit Card Internal Control Plan (ICP)	1,889.42	0.00	0.00				0.00	1,889.42
AC&C Miscellaneous Assistance	219.28	0.00	114.25		2,217.44	931.60	3,149.04	3,482.57
TOTAL	2,108.70	0.00	114.25	0.00	2,217.44	931.60	3,149.04	5,371.99
Chief Executive Office								
Labor Management Advisory Committee Sunset Review	13,511.07	38.09	0.00				0.00	13,549.16
CEO Payroll & Personnel Review	0.00	73.28	0.00				0.00	73.28
CEO Auto & General Liability Management Services Prop A	913.49	146.55	0.00				0.00	1,060.04
CEO Workers' Compensation Claims TPA Prop A	13,199.10	109.43	0.00				0.00	13,308.53
CEO Miscellaneous	143.68	3,210.14	210.08	383.00		1,590.66	1,973.66	5,537.56
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review	1,307.34	0.00	0.00				0.00	1,307.34
Sheriff's Patrol Allocation Methodology Inquiry	0.00	0.00	0.00	23.35			23.35	23.35
TOTAL	29,074.68	3,577.49	210.08	406.35	0.00	1,590.66	1,997.01	34,859.26
Assessor								
Assessor eCAPS Procurement Internal Control Plan (ICP)	283.42	479.49	0.00				0.00	762.91
Assessor Secured Property Tax System Review	26,663.33	0.00	0.00				0.00	26,663.33
Assessor Technical Assistance	219.07	327.95	1,401.16				0.00	1,948.18
Assessor User Management Role Request	1,866.53	0.00	0.00				0.00	1,866.53
Assessor Continuous Controls Monitoring (CCM) Remediation	0.00	732.74	0.00				0.00	732.74
Assessor CalCard Inquiry	0.00	0.00	1,728.90				0.00	1,728.90
TOTAL	29,032.35	1,540.18	3,130.06	0.00	0.00	0.00	0.00	33,702.59
Agricultural Commissioner/Weights & Measures								
ACWM CALCARDS Internal Control Plan (ICP)	481.67	0.00	0.00				0.00	481.67
ACWM Miscellaneous Assistance	208.78	354.56	409.22			76.18	76.18	1,048.74
ACWM Continuous Controls Monitoring (CCM) Remediation	0.00	3,159.70	76.15		38.09		38.09	3,273.94
ACWM Voyager Card Review	0.00	0.00	0.00			3,893.04	3,893.04	3,893.04
TOTAL	690.45	3,514.26	485.37	0.00	38.09	3,969.22	4,007.31	8,697.39
Beaches & Harbors								
Beaches & Harbors Technical Assistance	110.58	0.00	2,009.38	371.17	2,063.81	38.09	2,473.07	4,593.03
TOTAL	110.58	0.00	2,009.38	371.17	2,063.81	38.09	2,473.07	4,593.03
Board of Supervisors								
BOS Procurement Review	0.00	73.28	0.00				0.00	73.28
Historical Landmarks and Records Commission Sunset Review	3,119.87	0.00	0.00				0.00	3,119.87
Sunset Review for Sybil Brand Comm Institutional Inspections	0.00	109.43	18.32				0.00	127.75
Revolving Fund Review 2011-12	604.21	0.00	0.00				0.00	604.21
Sunset Review Miscellaneous	1,488.71	3,509.75	(1,265.85)	1,380.13	533.09	803.00	2,716.22	6,448.83
Third Party Liability Letters FY 12-13	16,157.36	11,308.65	4,112.23	5,559.11	12,321.97	1,370.75	19,251.83	50,830.07
BOS Credit Card Internal Control Plan (ICP)	9,259.22	365.41	0.00	3,502.99			3,502.99	13,127.62
Sunset Review for Information Systems Commission	0.00	73.28	146.56				0.00	219.84
Sunset Review for Women's Commission	0.00	73.28	146.56				0.00	219.84
Labor Management Advisory Commission Audit Committee Inquiry	0.00	0.00	5,395.05				0.00	5,395.05
Commission on Alcohol and Other Drugs Sunset Review	0.00	0.00	0.00	1,370.74	304.60		1,675.34	1,675.34
BOS Miscellaneous	0.00	0.00	0.00	659.53			659.53	659.53
TOTAL	30,736.65	15,405.80	8,552.87	12,472.50	13,159.66	2,173.75	27,805.91	82,501.23
District Attorney								
District Attorney Payroll and Personnel Review	9,798.81	609.22	0.00				0.00	10,408.03
District Attorney Timekeeping Review	543.79	0.00	0.00				0.00	543.79
District Attorney Voyager Card Review	5,474.58	16,706.00	39,311.29	24,536.32	24,511.20	20,199.65	69,247.17	130,739.04
District Attorney Payroll-Personnel Report Inquiry	1,469.28	0.00	0.00	23.35			23.35	1,492.63
District Attorney Miscellaneous Assistance	0.00	46.70	304.61				0.00	351.31
District Attorney Procurement Preliminary	0.00	0.00	0.00	1,307.62	8,268.83	289.10	9,865.55	9,865.55
District Attorney Procurement Review	0.00	0.00	0.00		4,524.96	22,922.40	27,447.36	27,447.36
TOTAL	17,286.46	17,361.92	39,615.90	25,867.29	37,304.99	43,411.15	106,583.43	180,847.71
Chief Information Office								
CIO Apple Apps Volume Purchase Program	0.00	913.83	785.22	1,675.37			1,675.37	3,374.42
Board IT Policy Revision Review	3,733.06	11,539.36	12,250.92	1,675.34	5,140.27	1,370.73	8,186.34	35,709.68
Security Engineering Team	0.00	1,014.29	5,745.86	109.43	1,467.77	437.74	2,014.94	8,775.09
CIO Security Meetings	0.00	0.00	0.00			2,589.84	2,589.84	2,589.84
McAfee Vulnerability for Audit	0.00	0.00	0.00			742.34	742.34	742.34
TOTAL	3,733.06	13,467.48	18,782.00	3,460.14	6,608.04	5,140.65	15,208.83	51,191.37
Coroner/Medical Examiner								
Coroner Management Audit Follow-up Review	15,257.95	11,299.84	11,182.65	2,436.87	3,776.57	152.30	6,365.74	44,106.18
Coroner Miscellaneous Assistance	26.83	359.37	800.92				0.00	1,187.12
Coroner Credit Card Procedures Assistance	1,096.87	0.00	0.00				0.00	1,096.87
TOTAL	16,381.65	11,659.21	11,983.57	2,436.87	3,776.57	152.30	6,365.74	46,390.17
Probation								
Probation Commitments, Accruals, and Trust Fund Review	39,270.98	22,600.62	9,701.95				0.00	71,573.55
Probation Miscellaneous Assistance	3,743.23	54.74	619.61	342.69	592.18	1,443.32	2,378.19	6,795.77
Probation Donations	2,799.11	3,503.65	366.41				0.00	6,669.17
Probation Wards Revolving Cash Trust Fund Closure	0.00	3,663.51	0.00				0.00	3,663.51
Probation Board IT Review	0.00	0.00	32,097.22				0.00	32,097.22
Probation Board IT and Security Policy Review	0.00	0.00	37,586.20	38,711.07	25,286.74	22,943.42	86,941.23	124,527.43
Probation Contracting Review	0.00	0.00	246.77	355.69	12,066.55	33,745.27	46,167.51	46,414.28
Probation Trust Fund Audits in Compliance with Welfare & Institutions Code 275(b)	0.00	0.00	4,378.74	2,372.52	304.60	2,056.11	4,733.23	9,111.97
TOTAL	45,813.32	29,822.52	84,996.90	41,781.97	38,250.07	60,188.12	140,220.16	300,852.90

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	1st Qtr. Total	2nd Qtr. Total	3rd Qtr. Total	4th Quarter			4th Qtr. Total	FY 2013-14 Total
				APR 2014	MAY 2014	JUN 2014		
Public Defender								
Public Defender Payroll Review Follow-up	0.00	27.37	0.00				0.00	27.37
Public Defender Payroll Personnel Follow-up	12,084.94	9,556.29	0.00				0.00	21,641.23
TOTAL	12,084.94	9,583.66	0.00	0.00	0.00	0.00	0.00	21,668.60
Parks and Recreation								
Parks Commitments, Accruals, and Trust Fund Review	1,142.05	0.00	0.00				0.00	1,142.05
Parks eCAPS Procurement Internal Control Plan (ICP)	261.31	342.70	0.00				0.00	604.01
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	5,454.91	9,079.50	0.00				0.00	14,534.41
Parks Prop A Maintenance Services	5,564.44	990.01	228.45	114.24	342.69	114.24	571.17	7,354.07
Parks Voyager Card Review	91,745.03	39,668.90	31,895.87	16,519.98	3,363.56	4,820.11	24,703.65	188,013.45
Parks Technical Assistance	986.23	2,072.03	411.31	371.17	109.43	27.37	507.97	3,977.54
Parks Metro Transponder Internal Control Plan (ICP)	0.00	1,089.93	0.00				0.00	1,089.93
Fortress Financial Statment Analysis	0.00	1,294.57	0.00				0.00	1,294.57
Parks and Regional Park and Open Space District (RPOSD)								
Internal Control Plan (ICP) Exceptions	0.00	3,803.00	747.17				0.00	4,550.17
Parks Gifts to Employees Inquiry	0.00	0.00	1,394.45				0.00	1,394.45
Parks Commission Sunset Review	0.00	0.00	0.00		366.41	146.56	512.97	512.97
TOTAL	105,153.97	58,340.64	34,677.25	17,005.39	4,182.09	5,108.28	26,295.76	224,467.62
Regional Planning								
RP Miscellaneous Assistance	208.78	114.27	149.17	114.25		38.09	152.34	624.56
RP Point of Sale Credit Card Procedures	0.00	2,275.17	0.00				0.00	2,275.17
TOTAL	208.78	2,389.44	149.17	114.25	0.00	38.09	152.34	2,899.73
Registrar-Recorder								
RR/CC Operations Review	8,724.18	2,747.97	0.00				0.00	11,472.15
RR/CC Truncation Fee Special Fund Review	20,022.36	9,127.16	3,117.00	380.75	304.61	1,208.84	1,894.20	34,160.72
RR/CC Revolving Change Fund Request 2	6,752.78	183.18	0.00				0.00	6,935.96
RR/CC Miscellaneous Assistance	903.97	146.31	0.00	136.80	228.45	76.15	441.40	1,491.68
RR/CC Commitments, Accruals, and Funds	21,452.64	4,235.78	0.00				0.00	25,688.42
RR/CC Change Fund Increase Request 3	0.00	0.00	0.00			1,707.60	1,707.60	1,707.60
TOTAL	57,855.93	16,440.40	3,117.00	517.55	533.06	2,992.59	4,043.20	81,456.53
Sheriff's								
Sheriff's Department Budget Review	40,799.68	1,990.04	2,831.76				0.00	45,621.48
Sheriff's Accounts Receivable Review	13,549.50	1,217.03	54.70				0.00	14,821.23
Sheriff's Fixed Assets and Inventory Review	6,666.99	1,650.94	0.00				0.00	8,317.93
Sheriff's Unincorporated Area Patrol - Report to Department	0.00	955.80	54.70				0.00	1,010.50
Sheriff's Miscellaneous Assistance	2,463.81	1,292.50	839.90	609.20		283.15	892.35	5,488.56
Sheriff's Capital Projects Funding Fiscal Review - Preliminary	0.00	7,499.78	33,385.80				0.00	40,885.58
Sheriff's Forensic Budget Audit Board Inquiry	0.00	0.00	2,056.08				0.00	2,056.08
Sheriff's Special Funds, Trust Funds, and Accruals Board Inquiry	0.00	0.00	6,350.30	23.35			23.35	6,373.65
Sheriff's Impound Fee Inquiry	0.00	0.00	1,461.00				0.00	1,461.00
Sheriff Unincorporated Patrol - Board Report	0.00	0.00	0.00			913.83	913.83	913.83
Sheriff's FY 2014-15 Law Enforcement Contract City Billing Rates Review	0.00	0.00	14,911.02	228.45			228.45	15,139.47
Sheriff's Civil Mgmt. Bureau Credit Card Internal Control Plan (ICP)	0.00	0.00	164.16	1,448.38	23.35		1,471.73	1,635.89
Sheriff's Capital Projects Funding Review: Dec 13 - Feb 14	0.00	0.00	0.00	13,659.55	11,695.07	2,631.54	27,986.16	27,986.16
Sheriff's Taskforce for Regional Autotheft Prevention								
Revolving Fund Request	0.00	0.00	0.00	766.03			766.03	766.03
Sheriff's Funds & Accruals - Public Records Act Request	0.00	0.00	0.00			1,446.89	1,446.89	1,446.89
Sheriff's Account Receivables Write-off Procedures	0.00	0.00	0.00		2,859.97	1,599.17	4,459.14	4,459.14
TOTAL	63,479.98	14,606.09	62,109.42	16,734.96	14,578.39	6,874.58	38,187.93	178,383.42
Treasurer and Tax Collector								
TTC Trust Funds Review	482.77	109.40	3,245.79	761.52	1,960.77	3,659.81	6,382.10	10,220.06
TTC Request for Waiver - NSF Checks by Certified Mail	74.66	0.00	0.00				0.00	74.66
Work Order #7-97B TTC Redemption F/C Audit	632.11	3,970.68	218.86				0.00	4,821.65
TTC Continuous Controls Monitoring (CCM) Exemption Remediation	0.00	0.00	296.11				0.00	296.11
TOTAL	1,189.54	4,080.08	3,760.76	761.52	1,960.77	3,659.81	6,382.10	15,412.48
Multiple Departments								
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	1,854.51	560.41	609.21				0.00	3,024.13
Audit Recommendation Follow-up as of 12/31/12	3,057.58	0.00	0.00				0.00	3,057.58
IT Risk Assessment FY 12-13	8,011.37	3,503.00	7,256.01	304.60	1,437.30	1,827.65	3,569.55	22,339.93
eCAPS Data Analysis Preliminary Review	1,669.75	0.00	2,885.17	548.79	444.20	2,887.26	3,880.25	8,435.17
Audit Reco Follow-up Framework and Risk Assessment	0.00	0.00	0.00	23.35			23.35	23.35
Internal Control Certification Program FY 13-14 Monitoring, Follow-up, and Technical Assistance Multiple Depts.	824.24	1,027.44	1,447.73	218.86	1,681.26	4,856.92	6,757.04	10,056.45
Departmental Credit Card Assistance	719.82	0.00	0.00				0.00	719.82
Internal Control Certification Program Worksheet 8 Update	0.00	12,675.74	0.00				0.00	12,675.74
Audit Recommendation Follow-up as of 12/31/13	0.00	0.00	10,250.69	2,188.75	2,079.31	3,611.42	7,879.48	18,130.17
IT Report and Consumer Affairs Recommendation Follow Up	0.00	0.00	2,144.71				0.00	2,144.71
IT Risk Assessment	0.00	0.00	0.00		1,116.93		1,116.93	1,116.93
TOTAL	16,137.27	17,766.59	24,593.52	3,284.35	6,759.00	13,183.25	23,226.60	81,723.98
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	431,078.31	219,555.76	298,287.50	125,214.31	131,431.98	149,452.14	406,098.43	1,355,020.00

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	FY 2013-14 Total
Animal Care & Control	
AC&C Revised Credit Card Internal Control Plan (ICP)	1,889.42
AC&C Miscellaneous Assistance	3,482.57
TOTAL	5,371.99
Chief Executive Office	
Labor Management Advisory Committee Sunset Review	13,549.16
CEO Payroll & Personnel Review	73.28
CEO Auto & General Liability Management Services Prop A	1,060.04
CEO Workers' Compensation Claims TPA Prop A	13,308.53
CEO Miscellaneous	5,537.56
SoCal Gas & SoCal Edison Franchise Ordinance Wording Review	1,307.34
Sheriff's Patrol Allocation Methodology Inquiry	23.35
TOTAL	34,859.26
Assessor	
Assessor eCAPS Procurement Internal Control Plan (ICP)	762.91
Assessor Secured Property Tax System Review	26,663.33
Assessor Technical Assistance	1,948.18
Assessor User Management Role Request	1,866.53
Assessor Continuous Controls Monitoring (CCM) Remediation	732.74
Assessor CalCard Inquiry	1,728.90
TOTAL	33,702.59
Agricultural Commissioner/Weights & Measures	
ACWM CALCARDS Internal Control Plan (ICP)	481.67
ACWM Miscellaneous Assistance	1,048.74
ACWM Continuous Controls Monitoring (CCM) Remediation	3,273.94
ACWM Voyager Card Review	3,893.04
TOTAL	8,697.39
Beaches & Harbors	
Beaches & Harbors Technical Assistance	4,593.03
TOTAL	4,593.03
Board of Supervisors	
BOS Procurement Review	73.28
Historical Landmarks and Records Commission Sunset Review	3,119.87
Sunset Review for Sybil Brand Comm Institutional Inspections	127.75
Revolving Fund Review 2011-12	604.21
Sunset Review Miscellaneous	6,448.83
Third Party Liability Letters FY 12-13	50,830.07
BOS Credit Card Internal Control Plan (ICP)	13,127.62
Sunset Review for Information Systems Commission	219.84
Sunset Review for Women's Commission	219.84
Labor Management Advisory Commission Audit Committee Inquiry	5,395.05
Commission on Alcohol and Other Drugs Sunset Review	1,675.34
BOS Miscellaneous	659.53
TOTAL	82,501.23
District Attorney	
District Attorney Payroll and Personnel Review	10,408.03
District Attorney Timekeeping Review	543.79
District Attorney Voyager Card Review	130,739.04
District Attorney Payroll-Personnel Report Inquiry	1,492.63
District Attorney Miscellaneous Assistance	351.31

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	FY 2013-14 Total
District Attorney Procurement Preliminary	9,865.55
District Attorney Procurement Review	27,447.36
TOTAL	180,847.71
Chief Information Office	
CIO Apple Apps Volume Purchase Program	3,374.42
Board IT Policy Revision Review	35,709.68
Security Engineering Team	8,775.09
CIO Security Meetings	2,589.84
McAfee Vulnerability for Audit	742.34
TOTAL	51,191.37
Coroner/Medical Examiner	
Coroner Management Audit Follow-up Review	44,106.18
Coroner Miscellaneous Assistance	1,187.12
Coroner Credit Card Procedures Assistance	1,096.87
TOTAL	46,390.17
Probation	
Probation Commitments, Accruals, and Trust Fund Review	71,573.55
Probation Miscellaneous Assistance	6,795.77
Probation Donations	6,669.17
Probation Wards Revolving Cash Trust Fund Closure	3,663.51
Probation Board IT Review	32,097.22
Probation Board IT and Security Policy Review	124,527.43
Probation Contracting Review	46,414.28
Probation Trust Fund Audits in Compliance with Welfare & Institutions Code 275(b)	9,111.97
TOTAL	300,852.90
Public Defender	
Public Defender Payroll Review Follow-up	27.37
Public Defender Payroll Personnel Follow-up	21,641.23
TOTAL	21,668.60
Parks and Recreation	
Parks Commitments, Accruals, and Trust Fund Review	1,142.05
Parks eCAPS Procurement Internal Control Plan (ICP)	604.01
WO #7-65C P&R Concessionaire Revenue Agreement F/C Audit	14,534.41
Parks Prop A Maintenance Services	7,354.07
Parks Voyager Card Review	188,013.45
Parks Technical Assistance	3,977.54
Parks Metro Transponder Internal Control Plan (ICP)	1,089.93
Fortress Financial Statment Analysis	1,294.57
Parks and Regional Park and Open Space District (RPOSD) Internal Control Plan (ICP) Exceptions	4,550.17
Parks Gifts to Employees Inquiry	1,394.45
Parks Commission Sunset Review	512.97
TOTAL	224,467.62
Regional Planning	
RP Miscellaneous Assistance	624.56
RP Point of Sale Credit Card Procedures	2,275.17
TOTAL	2,899.73
Registrar-Recorder	
RR/CC Operations Review	11,472.15
RR/CC Truncation Fee Special Fund Review	34,160.72
RR/CC Revolving Change Fund Request 2	6,935.96

AUDITOR-CONTROLLER
FY 2013-14
Audit Costs for NCC-General Fund Departments

Dept. - Audit / Assistance Provided	FY 2013-14 Total
RR/CC Miscellaneous Assistance	1,491.68
RR/CC Commitments, Accruals, and Funds	25,688.42
RR/CC Change Fund Increase Request 3	1,707.60
TOTAL	81,456.53
Sheriff's	
Sheriff's Department Budget Review	45,621.48
Sheriff's Accounts Receivable Review	14,821.23
Sheriff's Fixed Assets and Inventory Review	8,317.93
Sheriff's Unincorporated Area Patrol - Report to Department	1,010.50
Sheriff's Miscellaneous Assistance	5,488.56
Sheriff's Capital Projects Funding Fiscal Review - Preliminary	40,885.58
Sheriff's Forensic Budget Audit Board Inquiry	2,056.08
Sheriff's Special Funds, Trust Funds, and Accruals Board Inquiry	6,373.65
Sheriff's Impound Fee Inquiry	1,461.00
Sheriff Unincorporated Patrol - Board Report	913.83
Sheriff's FY 2014-15 Law Enforcement Contract City Billing Rates Review	15,139.47
Sheriff's Civil Mgmt. Bureau Credit Card Internal Control Plan (ICP)	1,635.89
Sheriff's Capital Projects Funding Review: Dec 13 - Feb 14	27,986.16
Sheriff's Taskforce for Regional Autotheft Prevention Revolving Fund Request	766.03
Sheriff's Funds & Accruals - Public Records Act Request	1,446.89
Sheriff's Account Receivables Write-off Procedures	4,459.14
TOTAL	178,383.42
Treasurer and Tax Collector	
TTC Trust Funds Review	10,220.06
TTC Request for Waiver - NSF Checks by Certified Mail	74.66
Work Order #7-97B TTC Redemption F/C Audit	4,821.65
TTC Continuous Controls Monitoring (CCM) Exemption Remediation	296.11
TOTAL	15,412.48
Multiple Departments	
Internal Control Certification Program Monitoring, Follow-up, and Technical Assistance Multiple Depts.	3,024.13
Audit Recommendation Follow-up as of 12/31/12	3,057.58
IT Risk Assessment FY 12-13	22,339.93
eCAPS Data Analysis Preliminary Review	8,435.17
Audit Reco Follow-up Framework and Risk Assessment	23.35
Internal Control Certification Program FY 13-14 Monitoring, Follow-up, and Technical Assistance Multiple Depts.	10,056.45
Departmental Credit Card Assistance	719.82
Internal Control Certification Program Worksheet 8 Update	12,675.74
Audit Recommendation Follow-up as of 12/31/13	18,130.17
IT Report and Consumer Affairs Recommendation Follow Up	2,144.71
IT Risk Assessment	1,116.93
TOTAL	81,723.98
TOTAL AUDIT COSTS FOR NCC-GENERAL FUND DEPTS.	1,355,020.00